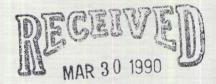
Wayne FFI - Newto to mure hip

Lynn M. Carlson & Co.

CERTIFIED PUBLIC ACCOUNTANTS

175 SOUTH WEST TEMPLE SUITE 710 SALT LAKE CITY, UTAH 84101 TELEPHONE (801) 531-1317 FAX (801) 521-9041 TELEX 373-0911 LYN

March 30, 1990



DIVISION OF OIL, GAS & MINING

HAND DELIVERED

Division of Oil, Gas & Mining Attn: Lowell Braxton #3 Triad Center 355 West North Temple Salt Lake City, UT 84180

Dear Mr. Braxton:

Enclosed is your copy of Utelite Corporation's financial statement for the year ended December 31, 1989.

If you have any questions, give us a call.

Very truly yours,

Lynn M. Carlson

Certified Public Accountant

Enclosure